

Assessor - Widow or Widower Exemption

Download Application (Accepted January 1st to March 1st ONLY)

There are many qualifying items to be considered when application is made for exemption. Listed below is the information you will need to provide when application is made and questions you will be asked.

REQUIREMENTS:

- Must be a resident of Arizona.
- Must have resided with your spouse in Arizona at the time of the spouse's death; or, if your spouse died while a resident of another state, then the surviving spouse must have come to Arizona before January 1, 1969.
- The death certificate of the deceased spouse must be recorded in the Coconino County Recorder's Office.
- Must be able to state that either item A or B below is true:
 - a) None of my children under 18 years of age resided with me during the previous calendar year. The total taxable income of all sources of me, my spouse and any children aged 18 or more who resided with me did not exceed \$31,035 during the previous calendar year.
 - b) At least one of my children, who was under 18 years of age or who was totally and permanently disabled, resided with me during the previous calendar year. The total taxable income from all sources of me, my spouse and any other of my children residing with me did not exceed \$37,231 during the previous calendar year.
- **EXAMPLES OF TAXABLE INCOME WHICH IS COUNTED**
 - Wages, Salaries, Bonuses, Commissions, Fees, Tips
 - Military Pay
 - Dividends on Stock, Bonds or other
 - Interest on Tax Refunds
 - Interest on Bank Deposits, Bonds, Notes
 - Profits from business or profession
 - Share of partnership profits
 - Profits from sales or exchanges of real estate, securities, or other property
 - Industrial, civil service or other pensions, annuities, endowments
 - Rents and royalties from property, patents, etc.
 - Share of estate or trust income
 - Employer supplemental unemployment benefits
 - Prizes as awards, gambling gains o Refund of Federal and Arizona State income taxes
- **EXAMPLES OF NON-TAXABLE INCOME WHICH IS NOT COUNTED**

- Disability and other benefits paid by the Veterans' Administration
- Dividends on Veterans' Insurance paid to a widow or widower
- Life insurance proceeds upon spouse's death
- Workmen's compensation, insurance, damages, etc. for injury or sickness
- Interest on Arizona State and municipal bonds
- Federal social security benefits
- Railroad retirement act benefits
- Gift, inheritances, bequests
- Benefits from Arizona Retirement System
- Must not have property value (within the State of Arizona) that exceeds an assessed value of \$25,306. Assessed value can be found on your tax notice or Notice of Valuation card. It is a percentage of your actual value.
- Must file an application between January 1 and the last working day of February.

QUESTIONS

- What is your deceased spouse's name?
- What was the date of death?
- Where did you live at the time of death?
- Are you now a resident of Arizona?
- Date you established residence in Arizona?
- Were you divorced from your spouse before death?
- Have you since remarried?
- Do you own real estate in Coconino County?
- What are the parcel numbers?
- Do you own real estate in any other county?
- What County?
- Do you own real estate jointly with your son or daughter?
- If yes, does your son or daughter live with you?
- List all vehicles, year and make.
- Do you have part-time or full-time employment?
- What were your earnings last year?
- Do you have other income; rentals, interest, dividend, civil service pension, or other?
- Total amount of taxable income.
- About your children:
 - How many under 21 are living with you?
 - How many over 21 are living with you?
 - Do any of the children living at home have part-time or full-time employment?

- If yes, what were their total earnings last year?
- Do you own a business?
- If yes, name and address.
- Your name and current address.
- Your social security number.
- Your spouse's death certificate MUST be recorded in the county in which you are claiming exemption. You must provide Docket, Page and Recording Date.